

428.20 Definitions.

As used in [this chapter](#), unless the context otherwise requires, “*book*”, “*list*”, “*record*”, or “*schedule*” kept by a county auditor, assessor, treasurer, recorder, sheriff, or other county officer means the county system as defined in [section 445.1](#).

A person who purchases, receives, or holds personal property of any description for the purpose of adding to its value by a process of manufacturing, refining, purifying, combining of different materials, or by the packing of meats, with a view to selling the property for gain or profit, is a “*manufacturer*” for the purposes of this title.*

[C51, §469; R60, §724; C73, §816; C97, §1319; C24, 27, 31, 35, 39, §6975; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §428.20]

[89 Acts, ch 296, §53](#); [90 Acts, ch 1168, §48](#); [94 Acts, ch 1023, §53](#); [2000 Acts, ch 1148, §1](#)

Referred to in [§420.207](#), [§428.23](#)

*This provision does not include chapters 421B, 427C, 435, 452A, and 453A, which were moved into this title by the Code editor; chapters 421B, 427C, 435, 452A, and 453A contain the applicable provisions pertaining to those chapters